

Appln: No. 10/671,082
Amdt. dated December 6, 2006
Reply to Office Action of June 6, 2006

REMARKS

The Information Disclosure Statement filed August 19, 2004 was found to fail to comply with 37 CFR 1.98(a)(2) because a legible copy of the non-patent literature publication was not included. A copy of the non-patent publication (American Cedar, Inc.-Products) is enclosed. The reference publication is believed to be no more relevant than the Covington '704 reference cited by the Examiner.

Claims 2-5 stand rejected under 35 USC 112, second paragraph, as indefinite. Claim 2 recites that the upper and lower rails are mounted to a mounting surface, resulting in a positive recitation of the combination of the rails with the mounting surface. However, the preamble is drawn to a paneling assembly comprising a panel and rails, not including the mounting surface. As a result, it is unclear if the applicant intended to claim the combination of the paneling assembly with the mounting surface or the sub-combination of the paneling assembly alone.

Applicant intended to claim the sub-combination of the paneling assembly alone. Thus, claim 1 has been appropriately amended to recite an assembly "for attachment to a mounting surface".

All of claims 1-13 stand rejected, except for claims 9 and 10, which were objected to as being dependent upon a rejected base claim.

Claim 1 has been amended to recite the subject matter of allowable claim 9.

Claims 1 and 2, as amended, and original claims 3-8 and 10 are now believed to be in condition for allowance. Claims 9 and 11-13 have been cancelled.

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The application is now believed to be in condition for allowance and further favorable action is respectfully requested.

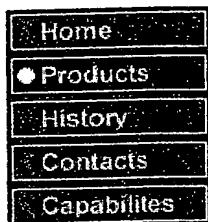
Respectfully submitted,

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Products

American Cedar offers many high quality products to enhance your living space and protect your clothes. Please take a moment to check out our entire product line.

Cedar Chests

Traditionally handcrafted, our Hope Chests are 100% solid wood, crafted from the finest aromatic red cedar found in America. The beautiful hand rubbed finish highlights wood graining and color. No veneer material is used. Its solid construction insures a long-lasting moth inhibiting aroma.



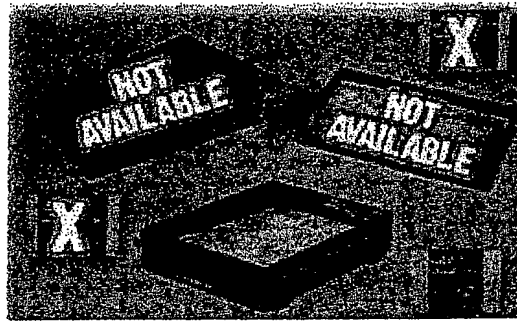
Cedar Clothes Hangers and Slack Racks

Our hangers are solidly constructed for many years of use, and they are the attraction of fortifying your closet with the wonderful aroma of cedar and protection for your garments.

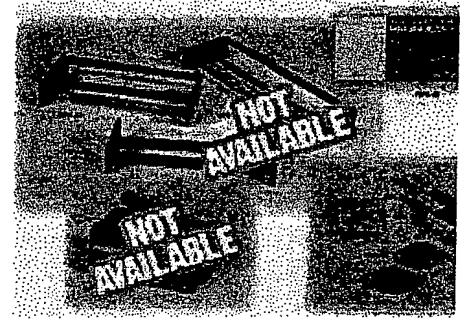


Storage and Closet Products

American Cedar offers the latest in traditional cedar storage and closet organization products, including anything from shelving, to under bed storage, to closet rods, as shoe racks.



Cedar Under Bed Storage...\$15.00



Cedar Shoe Rack...\$6.00

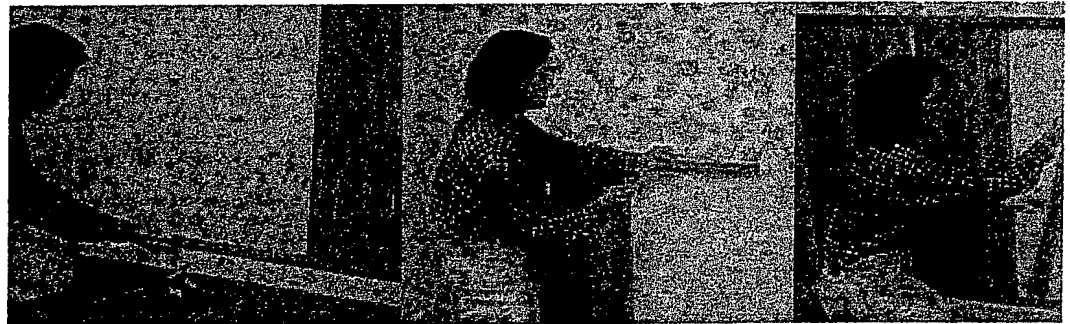
Wainscot Kit

- Covers 4 feet of closet wall with a 44" height.
- 100 % Pure and Natural
- Enhance your closet, or any decor, with beautiful aromatic red cedar, the 1 pest reppellant.

System Contents:

Quantity	Item Description
16	Beaded 3"W x 41.5"L Panels
1	Moulded 48" Baseboard
1	Moulded 48" Top Rail
1 package	Panel Nails

Overview:



Moulded Base:

Place moulded base against floor or above preent base moulding with relief in an up position. Use panel nails or adhesive to secure.

Placing Panels:

Measure needed distance between base moulding and top molding by placing 2 pcs. of panel vertically, leaving approximately 1/8" extra space for movement of panels. Secure top molding to wall half way

Moulded Rail:

Now slide all panels into moldings, nesting the to groove before securing 1 remaining legnth of the molding.

from one end.

Custom inquiries are invited. Just let us know the size of your closet and specifications, and we will be glad to give you a price on Wainscot and closet poles.

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